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FEDERAL ELECTION COMMISSION

WASHINGTON, O.C. 20463

May 19, 2004

Archie W. Lingo, Treasurer
Society for the Relief of Distressed and Decayed
Pilots, Their Widows and Children PAC
One Liberty Place 42nd Floor, C/O Thomas J.
Tumola Esquire
Philadelphia, PA 19103

Identification Number: C00240457

Reference: Change to Monthly Filer

Dear Mr. Lingo:

The Commission has received notification of your change to a Monthly filer of receipts and disbursements. Please be advised that under Section 104.5(c) of the Commission regulations, a committee may change its filing frequency no more than once per calendar year. A reporting schedule is provided below for the remaining 2004 calendar year.

| Coverage Dates | Report Due For Filing |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | May 20, 2004 |
| | June 20, 2004 |
| | July 20, 2004 |
| | August 20, 2004 |
| | September 20, 2004 |
| | October 20, 2004 |
| | October 21, 2004 |
| | December 2, 2004 |
| | January 31, 2005 |
| [1/23/04-12/31/04 | |
| | Coverage Dates 4/1/04-4/30/04 5/1/04-5/31/04 6/1/04-6/30/04 7/1/04-7/31/04 8/1/04-8/31/04 9/1/04-9/30/04 10/1/04-10/13/04 10/14/04-11/22/04 11/23/04-12/31/04 |

If you have any questions, please contact Alan C. Shook in the Reports Analysis Division on the toll-free number, (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division). His local number is (202) 694-1167.

Sincerely,

Patricia Carmona

Chief, Compliance Branch Reports Analysis Division